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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

May 31, 2005

Mr. Vernon A. Williams
Secretary Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are three (3) copies of a Memorandum to Amend the Full Service Lease Agreement, dated as of May 19, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Full Service Lease Agreement which was duly filed with the Board under Recordation Number 22137.

The name and address of the party to the enclosed document are:

[Lessee: Cargill, Inc.
15615 McGinty Road West
Wayzata, MN 55391]

Lessor: The Andersons, Inc.
480 West Dussel Drive
Maumee, OH 43537

A description of the railroad equipment covered by the enclosed document is:

Railcar BAEX 233 is deleted.

Mr. Vernon A. Williams
May 31, 2005
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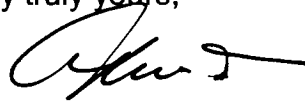
A short summary of the document to appear in the index follows:

Memorandum to Amend the Full Service Lease Agreement

Also enclosed is a check in the amount of \$33.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/anm
Enclosures

**MEMORANDUM TO AMEND THE FILING OF THE FULL SERVICE LEASE
AGREEMENT NO. 199503-CAR, RIDER NO. 199503 CARR5**

This Memorandum is to amend the filing of the Full Service Lease Agreement No. 199503-CAR, Rider No. 199503 CARR5 (the "Lease") made and entered into as of June 19, 1995, by and between The Andersons, Inc. ("Lessor") and Cargill, Inc. ("Lessee"), as follows:

1. Lessor and Lessee entered into the Lease, which was duly filed with the Surface Transportation Board on April 29, 1999 under Recordation Number 22137.
2. The Lease is hereby amended to delete one (1) Plate C boxcar identified with marking number BAEX233.

IN WITNESS WHEREOF, this Memorandum is duly executed this 19th day of May, 2005.

RECORDATION NO. 22137-I FILED

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SURFACE TRANSPORTATION BOARD

THE ANDERSONS, INC.

By: Gary Smith

Name: Gary Smith

Title: V.P., Finance & Treasurer

My commission expires:

STATE OF Ohio)
) SS
COUNTY OF Lucas)

On this 19th day of May, 2005 before me personally appeared Gary Smith, to me personally known, who being duly sworn, says that (s)he is the V.P., Finance & Treasurer of THE ANDERSONS, INC., that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and (s)he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



My commission expires: 1-19-2009

Pamela S. Doran

Notary Public

PAMELA S. DORAN

Notary Public, State of Ohio

Commission Expires 1-19-2009